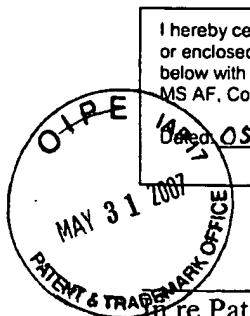


AF/CPW



I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the U.S. Postal Service on the date shown below with sufficient postage as First Class Mail, in an envelope addressed to: MS AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Dated: 05/29/07 Signature: Scott Whittemore
(Scott Whittemore)

Docket No.: ESCL-P01-124
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Re Patent Application of:

Clarke *et al.*

Confirmation No.: 9050

Application No.: 10/629,933

Art Unit: 1651

Filed: July 29, 2003

Examiner: L. B. Lankford

For: **MULTI-STEP METHOD FOR THE
DIFFERENTIATION OF INSULIN POSITIVE,
GLUCOSE RESPONSIVE CELLS**

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

This amendment is being filed in reply to the outstanding Final Office Action, mailed on March 7, 2007, in connection with the above application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 11 of this paper.